any, already paid under any provision of Income-tax Act, the assessee is liable to pay such tax together with interest payable under the provisions of Income-tax Act for any delay in furnishing the return or any default or delay in payment of advence tax and return should be accompanied by proof of payment of such self-assessment tax and interest.

With a view to encourage small tax payers, a scheme known as "Presumptive-tax Scheme" has been started with effect from Assessment Year 1993-94. Subject to the provisions of Section 115K to 115N of I.T. Act, this scheme is applicable to those persons whose turnover and income from retail trade does not exceed Rs. 6,00,000/- and Rs. 42,000/- respectively or whose income from the prescribed business or vocation does not exceed
Rs. 42,000/-. The person opting for the scheme is required to furnish prescribed form and pay the tax. No return of income is required to be filed in such cases.

Further, in majority of cases, returned income is accepted after making certain prima facie adjustments. A very small percentage of returns is selected for scrutiny. Thus the emphasis of the Income Tax Department is on self-assessment of income by the tax payers.

(b) and (c) No specific pilot projects have been implemented to improve the image of the Income-tax Department. However, the Central Board of Direct Taxes has from time to time issued guidelines and directions to field authorities in respect of prompt issue of refunds, attending to rectification/appeal effect proceedings, polite and courteous conduct particularly during survey and search proceedings, attending to grievances of the tax payers etc.

Each Commissioner of Income-tax charge has the office of Public Relations' Officer which provides assistance to the tax payers. In addition, Grievance Cells have been set up in CBDI as well as in Chief Commissioners' regions.

गुजरात को निधियों का आवंटन

105. **श्री चिमनभाई हरिभाई शुक्ल:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) क्या सरकार गुजरात के उन मामलों पर पुनर्विचार कर रही है जिनमें आठवें वित्त आयोग ने कम धनराशि का आवंटन किया है;

(ख) यदि हां, तो क्या सरकार राज्य को उसका घाटा पूरा करने योग्य बनाने के लिए, उसे पहले कम कर दी गई राशि जारी करने का विचार रखती है;

(ग) यदि हां, तो तत्संबंधी ब्यौरा क्या है; और

(घ) विशेष श्रेणी के अन्तर्गत गुजरात को क्या-क्या विशेष सुविधाएं दी जा रही हैं?

वित्त मंत्रालय में राज्य मंत्री (श्री एम०वी० चन्द्रशेखरमूर्ति): (क) जी नहीं, श्रीमान। आठवें वित्त आयोग की अवधि वर्ष 1984-85 से 1988-89 तक थी और उसकी सिफारिशों को भारत सरकार द्वारा अंतिम रूप में स्वीकार तथा उन्हें कार्यान्वित किया जा चुका है।

(ख) और (ग) प्रश्न ही नहीं उठता।

(घ) गुजरात विशेष श्रेणी प्राप्त राज्य नहीं है।

Income Tax dues on Industrialists, Firms and Individuals

106. SHRI MOHAMMED AFZAL *alias* MEEM AFZAL: Will the MINISTER OF FINANCE be pleased to state:

(a) the number and name of industrialists, firms and individuals in the country from whom Income Tax amounting to rupee two crore or above was outstanding as on 31st March, 1995; and

(b) the steps taken by Government to recover the due amount?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHER MURTHY): (a) There are 623 industrialists, firms and

individuals in the country from whom Income-tax amounting to Rs. two crores or above is outstanding as on 31st March, 1995. The list of these names would be quite bulky and the time and labour involved in its collection/compilation may not be commensurate with the objectives sought to be achieved.

(b) High priority is given to the work of reduction/collection of arrear demand and appropriate administrative, legal and other measures are taken to reduce the same. In bigger cases, the dossiers are maintained and the position is reviewed regularly. Request is made to the concerned appellate authorities for early disposal of cases. Whereever the recovery proceedings are stayed by the Courts, steps are initiated to get the stay vacated. Coercive measures like attachment and sale of property, levy of penalty etc. are also taken by the Department in suitable cases for speedy recovery of demand.

Financial grants to different States

107. SHRI PARAG CHALIHA: Will the MINISTER OF FINANCE be pleased to state:

(a) the details of financial grants made by the Central Government for the current and/the preceding financial year under different heads to different States of the North-East, spread over Plan and Non-plan budgets; and

(b) the details of utilisation thereof as on date?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) A Statement showing the financial assistance made by the Ministry of Finance to North-East States under different heads under Plan and Non-Plan account during 1994-95 and 1995-96 is enclosed (*see* Appendix 176, annexure No.—5)

(b) A statement is enclosed.

Statement

Share of Central taxes and Revenue deficit grant are statutory transfers for which utilisation certificates are not required. The Small Savings loans are given to States against their net collection of small savings instruments to the extent of 75% of the net collections. No utilisation certificate is required in this regard also. For other grants released during 1994-95, information about utilisation certificate is being collected and shall be furnished shortly. For grants released during 1995-96, utilisation certificates shall become due only during 1996-97.

गुजरात में किसानों हेतु ऋण-राहत योजनाएं

108. **श्री कनकसिंह मोहनसिंह मंगरोला:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) गुजरात में ऋण राहत योजना के अंतर्गत कितने किसान और ग्रामीण कामगार लाभान्वित हुए;

(ख) 31 मार्च, 1994 से गुजरात के प्रत्येक जिले के लिए अब तक कितनी धन राशि जारी की गई है;

(ग) सरकार ने चालू वित्तीय बजट में उक्त योजना हेतु क्या लक्ष्य निर्धारित किया है;

(घ) क्या सरकार ने उक्त योजना में महिलाओं के लिए कोई विशेष प्रावधान किया है; और

(ङ) शेष धनराशि कब तक जारी किये जाने की संभावना है।

वित्त मंत्रालय में राज्य मंत्री (डा० देबी प्रसाद पाल): (क) और (ख) सरकारी क्षेत्र के बैंकों ने कृषि और ग्रामीण ऋण राहत (ए आर डी आर) योजना, 1990 के अंतर्गत गुजरात राज्य में 3,78,027 किसानों और 81,198 ग्रामीण कारीगरों को ऋण राहत प्रदान किया है। सहकारी बैंकों और क्षेत्रीय ग्रमीण बैंकों (आर आर बी) ने गुजरात राज्य में ए आर डी आर योजना, 1990 के अंतर्गत 8,84297 हिताधिकारियों को ऋण राहत प्रदान किया है।

जहां तक सरकारी क्षेत्र के बैंकों का संबंध है, भारतीय रिजर्व बैंक (आर बी आई) ने अलग-अलग बैंकों द्वारा दायर दावों के आधार पर उन्हें राशि जारी की है और राज्य-वार आंकड़े उपलब्ध नहीं है। जहां तक